

**REGISTERED NUMBER: 06834954 (England and Wales)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**FOR**

**MCLEAN & SONS LTD**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**MCLEAN & SONS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**DIRECTORS:**

Mrs K D McLean  
R J McLean  
H J McLean  
G D McLean  
E R McLean  
T W McLean

**REGISTERED OFFICE:**

Shunters Yard  
Station Road  
Semley  
Shaftesbury  
Dorset  
SP7 9AH

**REGISTERED NUMBER:**

06834954 (England and Wales)

**AUDITORS:**

Andrews and Palmer Ltd  
Statutory Auditors  
32 The Square  
Gillingham  
Dorset  
SP8 4AR

**BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	31.12.22 £	£	31.12.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		9,299		28,905
<b>CURRENT ASSETS</b>					
Debtors	5	114,827		17,562	
Cash at bank		<u>945,495</u>		<u>1,004,937</u>	
		1,060,322		1,022,499	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>323,028</u>		<u>309,921</u>	
<b>NET CURRENT ASSETS</b>			<u>737,294</u>		<u>712,578</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			746,593		741,483
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,325</u>		<u>7,226</u>
<b>NET ASSETS</b>			<u><u>744,268</u></u>		<u><u>734,257</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		4		4
Retained earnings			<u>744,264</u>		<u>734,253</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>744,268</u></u>		<u><u>734,257</u></u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 25 July 2023 and were signed on its behalf by:

Mrs K D McLean - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. STATUTORY INFORMATION**

McLean & Sons Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

**Financial instruments**

Basic financial instruments are measured at amortised cost. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	40,809	117,091	2,816	160,716
Disposals	-	(79,001)	-	(79,001)
At 31 December 2022	<u>40,809</u>	<u>38,090</u>	<u>2,816</u>	<u>81,715</u>
<b>DEPRECIATION</b>				
At 1 January 2022	36,696	92,299	2,816	131,811
Charge for year	1,028	2,071	-	3,099
Eliminated on disposal	-	(62,494)	-	(62,494)
At 31 December 2022	<u>37,724</u>	<u>31,876</u>	<u>2,816</u>	<u>72,416</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>3,085</u>	<u>6,214</u>	<u>-</u>	<u>9,299</u>
At 31 December 2021	<u>4,113</u>	<u>24,792</u>	<u>-</u>	<u>28,905</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Other debtors	1,802	1,802
Amounts owed from group company	99,642	-
Corporation tax	-	376
VAT	13,383	15,384
	<u>114,827</u>	<u>17,562</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Amounts owed to group undertakings	312,064	299,222
Taxation and social security	5,422	-
Other creditors	5,542	10,699
	<u>323,028</u>	<u>309,921</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.12.22	31.12.21
			£	£
4	Ordinary	£1	<u>4</u>	<u>4</u>

**8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Christopher Jarratt BA(Hons) ACA (Senior Statutory Auditor)  
for and on behalf of Andrews and Palmer Ltd

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 December 2022 and 31 December 2021:

	31.12.22 £	31.12.21 £
<b>G D McLean</b>		
Balance outstanding at start of year	-	16,210
Amounts repaid	-	(16,210)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>
<b>H J McLean</b>		
Balance outstanding at start of year	-	10,581
Amounts repaid	-	(10,581)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>
<b>E R McLean</b>		
Balance outstanding at start of year	-	9,665
Amounts repaid	-	(9,665)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>
<b>T W McLean</b>		
Balance outstanding at start of year	-	9,348
Amounts repaid	-	(9,348)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>-</u>

**10. ULTIMATE PARENT COMPANY**

The ultimate parent company is McLean Holdings Ltd, a company registered in England and Wales, which is controlled by its directors and which prepares publicly available consolidated group accounts.

The registered office of McLean Holdings Ltd is Shunters Yard, Station Road, Semley, Shaftesbury, Dorset, SP7 9AH.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.